

COMMUNITY CARE OUTREACH CENTER

FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION

DECEMBER 31, 2013

Vision

Our Vision is to create a Thriving Pointe Coupee Parish where parents are involved and ALL children are Loved and Successful!

Mission

The Community Care Outreach Center is committed to providing services to homes comprised of low-income, single parents, multiple families, and children of the incarcerated. In addition, C.C.O.C. provides an atmosphere in which neighborhood youth can be secure after school with tutorial services in a safe and wholesome environment.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 11 2015

**COMMUNITY CARE OUTREACH CENTER
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
DECEMBER 31, 2013**

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*Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center*

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board Members of the
Community Care Outreach Center
2352 Hospital Road
New Roads, Louisiana 70760

We have reviewed the accompanying statement of financial position of Community Care Outreach Center (a non-profit organization) as of December 31, 2013, and the related statements of activities, functional expenses and cash flows as well as the schedule of expenditures of federal awards for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Community Care Outreach Center. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of Community Care Outreach Center is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information included in the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated July 24, 2014, on the results of our agreed-upon procedures.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive, flowing style.

Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
July 24, 2014

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FINANCIAL STATEMENTS

**COMMUNITY CARE OUTREACH CENTER
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2013**

ASSETS

Cash and cash equivalents	\$ 719 59
Accounts receivable	19,623 49
Property and equipment, net	<u>65,727 58</u>
TOTAL ASSETS	<u><u>86,070 66</u></u>

LIABILITIES

Bank overdraft	3,842 50
Accounts payable	<u>2,184 04</u>
Total Liabilities	6,026 54

NET ASSETS

Unrestricted	<u>80,044 12</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>86,070 66</u></u>

See Accompanying Notes and Independent Accountants' Review Report

**COMMUNITY CARE OUTREACH CENTER
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2013**

UNRESTRICTED NET ASSETS

UNRESTRICTED REVENUES AND GAINS

Contributions and other support	\$ 24,439 90
Fundraising and other revenues	494 90
Total Unrestricted Revenues and Gains	<u>24,934 80</u>

NET ASSETS RELEASED FROM RESTRICTIONS

Restrictions satisfied by payments	<u>27,852 42</u>
Total Unrestricted Revenues, Gains and Other Support	52,787 22

EXPENSES

Program Services	
Primary Prevention	34,784 99
Educational	34,256 92
Supporting Services	
General and administrative	5,617 69
Total Expenses	<u>74,659 59</u>

DECREASE IN UNRESTRICTED NET ASSETS (21,872 37)

TEMPORARILY RESTRICTED NET ASSETS

Support from 21st Century Learning Center	19,623 49
Support from Child and Adult Day Care Program	8,228 93
Net assets released from restrictions	
Restrictions satisfied by payments	<u>(27,852 42)</u>

INCREASE IN TEMPORARILY RESTRICTED NET ASSETS -

CHANGE IN NET ASSETS (21,872 37)

NET ASSETS, BEGINNING OF YEAR 101,916 49

NET ASSETS, END OF YEAR 80,044 12

See Accompanying Notes and Independent Accountants' Review Report

**COMMUNITY CARE OUTREACH CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2013**

<u>Account Name</u>	<u>Program</u>		<u>Supporting</u>	<u>Total</u>
	<u>Primary</u>	<u>Educational</u>	<u>General</u> <u>& Admin</u>	
	<u>Prevention</u>			
Salaries and related benefits	\$ 16,503 91	\$ 16,037 62	\$ 1,610 12	\$ 34,151 65
Professional services	950 00	3,650 00	-	4,600 00
Depreciation	-	4,900 94	1,075 82	5,976 76
Insurance	1,737 30	1,737 30	613 16	4,087 76
Operating services				
Accounting/auditing fees	1,124 91	1,124 90	158 80	2,408 61
Office and operating expenses	-	-	851 22	851 22
Rent and other occupancy expenses	7,415 21	2,512 00	1,308 57	11,235 78
Supplies and other program expenses	6,762 46	4,294 16	-	11,056 62
Transportation	291 20	-	-	291 20
Totals	<u>34,784 99</u>	<u>34,256 92</u>	<u>5,617 69</u>	<u>74,659 59</u>

See Accompanying Notes and Independent Accountants' Review Report

**COMMUNITY CARE OUTREACH CENTER
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2013**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from donors/grantors	\$ 32,668 83
Cash received from fundraising and other sources	494 90
Cash paid for employees and professionals	(38,751 65)
Cash paid for goods and services	<u>(24,868 68)</u>
Net Cash Used for Operating Activities	(30,456 60)

CASH FLOWS FROM INVESTING ACTIVITIES

Capital assets acquired by purchase	<u>(933 06)</u>
Net Cash Used for Investing Activities	(933 06)

CASH FLOWS FROM FINANCING ACTIVITIES

	<u>-</u>
DECREASE IN CASH AND CASH EQUIVALENTS	(31,389 66)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>32,109 25</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>719 59</u></u>

Continued

**COMMUNITY CARE OUTREACH CENTER
STATEMENT OF CASH FLOWS - Continued
YEAR ENDED DECEMBER 31, 2013**

**RECONCILIATION OF CHANGE IN NET ASSETS TO NET
CASH USED FOR OPERATING ACTIVITIES**

Change in net assets	\$ (21,872 37)
Adjustments to Reconcile Change in Net Assets to Net Cash Used for Operating Activities	
Depreciation	5,976 76
(Increase) decrease in assets	
Grants receivable	(19 623 49)
Increase (decrease) in liabilities	
Accounts payable and other accruals	<u>5,062 50</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u><u>(30,456 60)</u></u>

See Accompanying Notes and Independent Accountants' Review Report

NOTES TO FINANCIAL STATEMENTS

**COMMUNITY CARE OUTREACH CENTER
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DECEMBER 31, 2013**

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**COMMUNITY CARE OUTREACH CENTER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Community Care Outreach Center (hereafter referred to as the Corporation), a Louisiana non-profit corporation, was incorporated in 1997, and is domiciled in New Roads, Louisiana. It was formed as a community-based facility for disadvantaged, at risk adults and youth. Approximately 53% of the Corporation's support for the year ended December 31, 2013, was derived from federal/state grants and awards. The remaining 47% came from private contributions and fundraisers.

The accounting policies of the Corporation conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations. The significant accounting policies are as follows:

Method of Accounting

The financial statements of the Corporation have been prepared utilizing the accrual basis of accounting.

Financial Statement Presentation

The Corporation has adopted Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, it is required to present a statement of cash flows. As permitted by this new statement, the Corporation has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets in the year it was adopted.

Contributions

The Corporation has elected to adopt SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the time or purpose of the restriction. As permitted by SFAS No. 116, the Corporation has retroactively applied the provisions of this new statement by restating net assets.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**COMMUNITY CARE OUTREACH CENTER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Corporation considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. While separate accounts are not required, the grant agreements executed by the Corporation require that any agency funds co-mingled with funds from other sources be considered entirely public funds. The Corporation does not commingle its funds.

Receivables

Receivables consist of amounts due under federal and state grants/awards as well as amounts due for professional services rendered. The Corporation uses the direct write-off method of accounting for uncollectible receivables. Use of this method is not materially different from the allowance method required by generally accepted accounting principles, as all receivables are considered collectible. For this reason, there is no allowance recorded in the accompanying financial statements.

All receivables reported were related to grant funding from the State of Louisiana.

Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Property and equipment purchased by the Corporation is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$500 or greater is capitalized. Interest during the construction or renovation of long-lived assets is normally capitalized. The earnings on the borrowings reduce this amount during the same period, if any.

Income Taxes

The Corporation is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no liability or expense has been recorded in the accompanying financial statements.

The federal income tax returns of the Corporation for years 2010, 2011, 2012 and 2013 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

NOTE 2 – CASH AND CASH EQUIVALENTS

At December 31, 2013, the Corporation had \$684,411 in demand deposits and \$35,181 in interest-bearing savings accounts. Collected bank balances are secured through FDIC.

Two of the Corporation's bank accounts had an overdraft of \$2,761.71 and \$1,080.79 (\$3,842.50).

**COMMUNITY CARE OUTREACH CENTER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2013

Building	\$ 69,205 32
Equipment	5,075 18
Office furniture/equipment	26,259 85
Playground equipment	11,030 00
Vehicles	<u>59,734 96</u>
Sub-total	171,305 31
Less accumulated depreciation	<u>(105,577 73)</u>
Net	<u>65,727 58</u>

NOTE 4 – ACCOUNTS PAYABLE

Payables consist of the following

Trade	\$ <u>2,184.04</u>
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NOTE 5 LEASES

The Corporation is currently obligated under one lease agreement relating to office equipment.

The Corporation leases its copier through Xerox. The monthly payment varies with usage, but \$1,013 97 was paid during the year.

NOTE 6 – NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the expiration of time during the year.

Purpose restriction accomplished

Primary prevention programs	\$ 19 623 49
Educational programs	<u>8,228 93</u>
Total	<u>27,852 42</u>

**COMMUNITY CARE OUTREACH CENTER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 7 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and supporting services of the Corporation have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. This allocation is summarized in the statement of functional expenses.

NOTE 8 – LIQUIDITY OF ASSETS AND LIABILITIES

The liquidity of the Corporation's assets and liabilities are as follows:

Cash and cash equivalents	\$ 719.59
Accounts receivable	<u>19,623.49</u>
 Total Current Assets	 20,343.08
 Accounts payable and other accruals	 <u>6,026.54</u>
 Total Current Liabilities	 <u>6,026.54</u>
 Liquidity	 <u>14,316.54</u>

NOTE 9 – COMMITMENTS AND CONTINGENCIES

Litigation and Claims There is no pending or threatened litigation against the Corporation.

NOTE 10– SUBSEQUENT EVENTS

Subsequent events were evaluated through July 24, 2014, which is the date the financial statements were available to be issued. There were no events from the end of the year through that date that would materially impact the accompanying financial statements.

SUPPLEMENTAL INFORMATION

**COMMUNITY CARE OUTREACH CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Federal Expenditures
Major Programs		\$ -
Other Federal Awards		
<i>U S Department of Health and Human Services</i>		
<u>Passed Through</u>		
Louisiana Department of Education		
21st Century Community Learning Center Program	84 287C	19,623 49
<i>U S Department of Agriculture</i>		
<u>Passed Through</u>		
Louisiana Department of Education		
Child and Adult Care Food Program	10 559	8,228 93
Total Federal Expenditures		27,852 42

**Notes to Schedules of Expenditures of Federal Awards
Year Ended December 31, 2013**

Basis of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of Community Care Outreach Center and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments and Non-Profit Organizations*.

See Independent Accountants' Review Report

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Governmental Audit Quality Control Center*

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board Members of the
Community Care Outreach Center
2352 Hospital Road
New Roads, Louisiana 70760

We have performed certain agreed-upon procedures enumerated below, which were agreed to by the management of Community Care Outreach Center and the Legislative Auditor, State of Louisiana. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State and Local Awards

- 1 Determine the amount of federal, state and local award expenditures for the fiscal year by grant and grant year

The amount of federal, state and local award expenditures was identified

- 2 For each award
 - a Randomly select 6 disbursements from each award administered during the year

Six disbursements were selected

- b Traced the 6 disbursements to supporting documentation as to proper amount and payee

No exceptions were noted

- c Determine if the 6 disbursements were properly coded to the correct fund and general ledger account

No exceptions were noted

- d Determine whether the 6 disbursement received approval from proper authorities

No exceptions were noted

- e Determine whether the 6 disbursements comply with the applicable specific program compliance requirements

No exceptions were noted

Meetings

- 3 Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42 1 through 42 12 (the open meetings law)

The Board is not required to hold public meetings

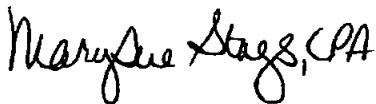
Budget

- 4 For all grants exceeding \$5,000, determine that each applicable federal, state or local grantor agency(ies) was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

No exceptions were noted

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management, the Legislative Auditor, State of Louisiana, and any cognizant agency(ies) and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under LSA-RS 24 513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
July 24, 2014

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Mary Sue Stages, CPA, APAC
P O Box 30
Baker, Louisiana 70704-0030

In connection with your review of our financial statements as of December 31, 2013, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 30, 2014.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44 1, 44 7, 44:31, and 44:36

Yes [☒] No []

We have filed our annual financial statements in accordance with LSA-RS 24 514, 33 463, and/or 39-92, as applicable

Yes [☒] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24 513

Yes [☒] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42 1 through 42 12.

Yes [☒] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39-1410.60-1410 65

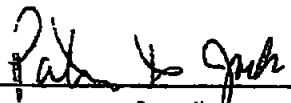
Yes [☒] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14 138, and AG opinion 79-729

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations. We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 Director 6/30/2014 Date
Signatures as applicable

**COMMUNITY CARE OUTREACH CENTER
SCHEUDLE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013**

We have reviewed the financial statements of Community Care Outreach Center as of and for the year ended December 31, 2013, and have issued our report thereon dated July 24, 2014. We conducted our review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

Section I Financial Statement Findings

2013 01 Compliance with Audit Law

Criteria. Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition. This deadline was not met for the year ended December 31, 2013.

Impact. The Board is not in compliance with applicable laws.

Recommendation. We recommend that management be cognizant of this deadline in the future and make every effort to comply.

Management's Response. We will make every effort to comply with this requirement in the future.

Section II Federal Award Findings and Questioned Costs

N/A

Section III Management Letter

N/A

**COMMUNITY CARE OUTREACH CENTER
SCHEUDLE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2013**

Section I Internal Control and Compliance Material to the Financial Statements

2012 01 Compliance with Audit Law

Criteria Louisiana Revised Statute 24 513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year

Condition This deadline was not met for the year ended December 31, 2013

Recommendation We recommend that management be cognizant of this deadline in the future and make every effort to comply

Disposition Unresolved

Section II Compliance and Internal Control Material to Federal Awards

None

Section III Management Letter

N/A